

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Sanborn</div> <div>CITY OF <u>Sanborn</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207100700000</div> <div>City of Sanborn</div> <div>102 Main Street</div> <div>Sanborn, IA 51248</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		366,703		366,703	355,966
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		366,703		366,703	355,966
Delinquent property taxes		0		0	
TIF revenues		479,522		479,522	474,000
Other city taxes		143,556	0	143,556	141,503
Licenses and permits		2,763	0	2,763	5,225
Use of money and property		8,710	5,434	14,144	17,025
Intergovernmental		196,556	0	196,556	456,452
Charges for fees and service		378,256	2,025,486	2,403,742	2,686,415
Special assessments		0	0	0	2,500
Miscellaneous		206,980	0	206,980	51,371
Other financing sources		488,498	228,419	716,917	490,375
Total revenues and other sources		2,271,544	2,259,339	4,530,883	4,680,832
Expenditures and Other Financing Uses					
Public safety		240,465	0	240,465	328,650
Public works		252,438	0	252,438	267,200
Health and social services		0	0	0	
Culture and recreation		552,805	0	552,805	517,000
Community and economic development		375,204	0	375,204	410,000
General government		129,258	0	129,258	129,450
Debt service		346,617	0	346,617	345,095
Capital projects		0	0	0	0
Total governmental activities expenditures		1,896,787	0	1,896,787	1,997,395
Business type activities		0	2,407,917	2,407,917	2,633,352
Total ALL expenditures		1,896,787	2,407,917	4,304,704	4,630,747
Other financing uses, including transfers out		523,748	103,500	627,248	320,375
Total ALL expenditures/And other financing uses		2,420,535	2,511,417	4,931,952	4,951,122
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-148,991	-252,078	-401,069	-270,290
Beginning fund balance July 1, 2014		949,266	898,210	1,847,476	1,862,853
Ending fund balance June 30, 2015		800,275	646,132	1,446,407	1,592,563
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 1,101,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 1,450,000			
			General obligation debt limit		\$ 3,111,416
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Sanborn						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	232,929	72,033		61,741			366,703			366,703	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	232,929	72,033		61,741	0		366,703		T01	366,703	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	232,929	72,033		61,741	0	0	366,703			366,703	6				
7	TIF revenues			479,522				479,522		T01	479,522	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	12,046						12,046		T15	12,046	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		131,510					131,510		T09	131,510	14				
15	TOTAL OTHER CITY TAXES	12,046	131,510	0	0	0	0	143,556	0		143,556	15				
16	Section B - LICENSES AND PERMITS	2,763						2,763		T29	2,763	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	3,031	1,902	631	146			5,710	3,624	U20	9,334	18				
19	Rents and royalties	3,000						3,000	1,810	U40	4,810	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	6,031	1,902	631	146	0	0	8,710	5,434		14,144	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sanborn						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		145,991					145,991		C46	145,991	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	4,257				0		4,257		C89	4,257	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	4,257	145,991	0	0	0	0	150,248	0		150,248	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	8,308						8,308			8,308	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	PILOT	38,000						38,000		D89	38,000	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	46,308	0	0	0	0	0	46,308	0		46,308	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	50,565	145,991	0	0	0	0	196,556	0		196,556	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	272,665	A91	272,665	73				
74	Sewer							0	443,023	A8Ø	443,023	74				
75	Electric							0		A92	0	75				
76	Gas							0	1,157,849	A93	1,157,849	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	136,949	A81	136,949	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sanborn						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	378,256						378,256		A61	378,256	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0	15,000		15,000	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	378,256	0	0	0	0	0	378,256	2,025,486		2,403,742	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	14,943						14,943		U99	14,943	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	6,750	56,000					62,750		U11	62,750	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	123,313	5,974					129,287	0		129,287	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	145,006	61,974	0	0	0	0	206,980	0		206,980	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sanborn						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	827,596	413,410	480,153	61,887	0	0	1,783,046	2,030,920		3,813,966	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	6,750						6,750		NR	6,750	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	82,919	NR	82,919	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	55,375	113,375		0			168,750	0		168,750	127				
128	Internal TIF loans and transfers in	47,500	0		265,498			312,998	145,500		458,498	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	109,625	113,375	0	265,498	0	0	488,498	228,419		716,917	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	937,221	526,785	480,153	327,385	0	0	2,271,544	2,259,339		4,530,883	132				
133												133				
134	Beginning fund balance July 1, 2014	481,332	449,036	5,397	13,501			949,266	898,210		1,847,476	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,418,553	975,821	485,550	340,886	0	0	3,220,810	3,157,549		6,378,359	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
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158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Sanborn							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	128,381	42,761					171,142		E62	171,142	2
3	Purchase of land and equipment		0					0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	27,607						27,607		E24	27,607	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	41,716						41,716		E32	41,716	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	197,704	42,761	0	0	0	0	240,465			240,465	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sanborn		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		190,475					190,475		E44	190,475	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction	0						0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	36,000						36,000		E44	36,000	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	25,963						25,963		E89	25,963	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	61,963	190,475	0	0	0	0	252,438			252,438	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Sanborn							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sanborn		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	64,570	11,254					75,824		E52	75,824	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	51,032						51,032		E61	51,032	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	5,986						5,986		E61	5,986	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	12,823						12,823		E03	12,823	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	407,140						407,140		E61	407,140	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	541,551	11,254	0	0	0	0	552,805			552,805	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		129,822					129,822		E89	129,822	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		245,382					245,382		E50	245,382	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	375,204	0	0	0	0	375,204			375,204	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Sanborn						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,848						3,848		E29	3,848	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	76,174						76,174		E23	76,174	162
163	Purchase of land and equipment	0	3,951					3,951		G23	3,951	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,728						5,728		E25	5,728	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	39,557						39,557		E89	39,557	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	125,307	3,951	0	0	0	0	129,258			129,258	176
177	Section G — DEBT SERVICE			16,057	330,560			346,617			346,617	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	16,057	330,560	0	0	346,617			346,617	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						0		0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	926,525	623,645	16,057	330,560	0	0	1,896,787			1,896,787	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Sanborn					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								333,345	E91	333,345	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								538,673	E80	538,673	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								1,207,841	E93	1,207,841	207
208	Purchase of land and equipment								200,000	G93	200,000	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								128,058	E81	128,058	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Sanborn						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	238
240	Construction										G89 0	239
241											F89 0	240
242	Enterprise Debt Service											241
243	Enterprise Capital Projects											242
244	Enterprise TIF Capital Projects											243
245	Internal service funds — Specify											244
246												245
247												246
248												247
249												248
250												249
251	TOTAL BUSINESS TYPE ACTIVITIES											250
252												251
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	926,525	623,645	16,057	330,560	0	0	1,896,787	2,407,917		4,304,704	252
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											253
255	Regular transfers out	21,500	43,750					65,250	103,500	NE	168,750	254
256	Internal TIF loans/repayments and transfers out			458,498				458,498			458,498	255
257								0			0	256
258	TOTAL OTHER FINANCING USES	21,500	43,750	458,498	0	0	0	523,748	103,500		627,248	257
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	948,025	667,395	474,555	330,560	0	0	2,420,535	2,511,417		4,931,952	258
260												259
261	Ending fund balance June 30, 2015:											260
262	Governmental:											261
263	Nonspendable							0			0	262
264	Restricted	470,528	308,426	10,995	10,326			800,275			800,275	263
265	Committed							0			0	264
266	Assigned							0			0	265
267	Unassigned		0		0	0		0			0	266
268	Total Governmental	470,528	308,426	10,995	10,326	0	0	800,275			800,275	267
269	Proprietary								646,132		646,132	268
270	Total ending fund balance June 30, 2015	470,528	308,426	10,995	10,326	0	0	800,275	646,132		1,446,407	269
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,418,553	975,821	485,550	340,886	0	0	3,220,810	3,157,549		6,378,359	270
272												271

<div><div>Part III</div><div>INTERGOVERNMENTAL EXPENDITURES</div><div>CITY OF Sanborn</div><div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div></div>									
Purpose		Amount paid to other local governments			Purpose		Amount paid to State		
Correction.....		M05 \$			Highways.....		L44 \$		
Health.....		M32			All other.....		L89 \$		
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80 73,600							
Sanitation.....		M81							
All other.....		M89 \$							

<div><div>Part IV</div><div>SALARIES AND WAGES</div><div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div></div>									
						Amount - Omit cents			
Total salaries and wages paid.....						200 \$	576,076		

<div><div>Part V</div><div>DEBT OUTSTANDING, ISSUED, AND RETIRED</div></div>									
A. Long-term debt									
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)	
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 615,000	29U \$	39U \$ 40,000	49U \$	49U \$	49U \$ 575,000	49U \$	191 \$ 13,770	
2. Sewer utility	19U 570,000	29U	39U 44,000	49U	49U	49U 526,000	49U	189 13,538	
3. Electric utility	19U	29U	39U	49U	49U	49U		192	
4. Gas utility	19U	29U	39U	49U	49U	49U		193	
5. Transit-bus	19U	29U	39U	49U	49U	49U		194	
6. Industrial Revenue	19T	24T	34T		44T	44T		189	
7. Mortgage revenue	19T	24T	34T		44T	44T		189	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	
10. Pool	19U 900,000	29U	39U 205,000	49U	49U 695,000	49U	49U	189 23,975	
Streets	19U 145,000	29U	39U 45,000	49U	49U 100,000	49U	49U	189 6,020	
11. Essential	19U	29U	39U	49U	49U	49U	49U	189	
12. Corporate	19U 700,000	29U	39U 45,000	49U	49U 655,000	49U	49U	189 18,563	
13.	19U	29U	39U	49U	49U	49U	49U	189	
14.	19U	29U	39U	49U	49U	49U	49U	189	
Total long-term debt	2,930,000	0	379,000	0	1,450,000	1,101,000	0	75,866	

B. Short-term debt									
					Amount - Omit cents				
Outstanding as of JULY 1, 2014					61V \$				
Outstanding as of JUNE 30, 2015					64V \$				

<div><div>Part VI</div><div>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div><div>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15</div><div>Actual valuation -- January 1, 2013</div></div>									
					Amount - Omit cents				
					\$	62,228,315	x .05 = \$	3,111,416	

<div><div>Part VII</div><div>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</div></div>									
Type of asset	Amount - Omit cents								
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)	all other funds (d)	Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$		\$			1,446,407	1,446,407		
	REMARKS								
									V98